IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH FEBRUARY 2007 / 7TH PHALGUNA 1928

WP(C).No. 5653 of 2007(W)

PETITIONER:

E. ABDUL RAFEEQ,
ABDUL RAHMATHULLAH TRADERS, DOOR NO.111/24,
KATHAMPOTTA, CHITTALANCHERY, PALAKKAD.

BY ADV. SRI.K.M.SATHYANATHA MENON

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER (KVAT),
COMMERCIAL TAXES SPECIAL CIRCLE, PALAKKAD.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.5653 of 2007-W

Dated this the 26th day of February, 2007.

JUDGMENT

The petitioner is a dealer in live chicken. His grievances are two fold. The first is that he has been called upon to furnish additional security of Rs.25 lakhs by Ext.P2 dated 3-2-2007. The second grievance is regarding non-issuance of sufficient number of delivery notes and the direction to remit advance tax before the assessing authority contained in Ext.P5 Circular. The demand for additional security has been made under Rule 19 of the KVAT Rules. Going by Ext.P1, it is seen that the petitioner has remitted advance tax of 40.76 lakhs during October, 2006, 28 lakhs during November, 2006, 25 lakhs during December, 2006 and 22 lakhs during January, 2007. Going by the above figures, it cannot be said that the amount of security demanded from the petitioner is on the higher side. Therefore, I find no reason to interfere with Ext.P2. Regarding the other grievance of the petitioner, I have today disposed of W.P.(C). 5516 of 2007. It is ordered that the directions issued in that case regarding acceptance of advance tax at the check post and issuance of sufficient number of authenticated delivery notes will govern this judgment also.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
MS JUDGE.